

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0 CALs issued prior to July 1, 2016

INDEPENDENT PROJECTS and Relocating TV Series

Revised May 2017

The chart below is intended as a helpful guide, and not an exact list of what are considered Qualified Expenditures. Qualified Expenditures are for pre-production, production, and post-production; not for development, marketing, publicity, or distribution.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased and/or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

Visual Effects wages and expenditures indicated with category highlighted in green qualify for Jobs Ratio bonus points.

It is highly recommended that you read Budget Tagging and Tracking Tips available on the CFC website before budgeting your project.

Most recent changes are highlighted in yellow.

Acct #	Description	Tags	Comments
ABOVE THE LINE			
101-00	STORY & RIGHTS		
101-01	Story Rights - Purchase	NQ	
101-02	Acquisition Expenses	NQ	
101-06	Title Report	QE	If work performed in CA.
101-08	Copyright Fee	NQ	
101-99	Fringe Benefits	NQ	
102-00	WRITING		
102-01	Writers	NQ	
102-03	Editor and Consultants	NQ	
102-05	Research	QE	
102-06	Script Timing	QE	QW if paid directly to qualified labor
102-07	Secretaries	QW	
102-08	Script Duplication	QE	
102-18	Script Clearance Research	QE	
102-19	Clearance Fees	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	
102-25	WGA Registration Fee	NQ	
102-40	Materials & Supplies	QE	
102-45	Box Rentals – Writers	NQ	
102-45	Box Rentals - Staff	QE	On qualified labor only.

QW = Qualified Wages

VU = Visual Effects (For bonus points)

QE = Qualified Expenditures

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Acct #	Description	Tags	Comments
102-00	WRITING (Cont.)		
102-50	Rentals	QE	
102-75	Car / Mileage Allowances – Writers	NQ	
102-75	Car / Mileage Allowances – Staff	QW	On qualified labor only.
102-80	Writer Entertainment & Meals	QE	
102-85	Script Publication Fee (Features)	NQ	Paid to writer.
102-99	Fringe Benefits	QW	On qualified labor only; see account #183.
104-00	PRODUCER & STAFF		
104-01	Producer	NQ	
104-02	Executive Producer	NQ	
104-03	Line Producer	NQ	
104-04	Associate Producers	NQ	
104-07	Producer Secretaries	QW	
104-08	Producer Assistants	QW	
104-40	Purchases and Supplies	QE	
104-45	Box Rentals – Producers	NQ	
104-45	Box Rentals – Staff	QE	On qualified labor only.
104-47	Car / Mileage Allowances – Producers	NQ	
104-47	Car / Mileage Allowances - Staff	QW	On qualified labor only.
104-50	Rentals	QE	
104-80	Producer Entertainment and Meals	QE	
104-90	Producer Overhead Charge	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	
104-99	Fringe Benefits	QW	On qualified labor only; see account #183.
105-00	DIRECTOR & STAFF		
105-01	Director	NQ	
105-02	Second Unit Director	NQ	
105-03	Dialogue Coach, Acting Coach	QW	
105-04	Choreographer	QW	Off camera work only.
105-05	Technical Advisor	QW	
105-07	Director's Secretary	QW	
105-08	Director's Assistant	QW	
105-40	Purchases and Supplies	QE	
105-45	Box Rentals – Director(s)	NQ	
105-45	Box Rentals – Staff	QE	On qualified labor only.
105-47	Car / Mileage Allowances – Director(s)	NQ	
105-47	Car / Mileage Allowances – Staff	QW	On qualified labor only.
105-50	Rentals	QE	
105-60	Miscellaneous Director's Costs	QE	
105-80	Directors' Entertainment and Meals	QE	
105-99	Fringe Benefits	QW	On qualified labor only; see account #183.

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Acct #	Description	Tags	Comments
106-00	PRINCIPAL CAST		
106-01	Cast/Voices/Singers	NQ	
106-03	Cast Guardian	QW	Per diem only.
106-09	Sideline Musicians	QW	Must be paid through extras voucher.
106-15	Teacher/Welfare Worker	QW	
106-20	Casting Director	QW	For work performed in CA
106-21	Casting Assistants	QW	
106-40	Purchases and Supplies	QE	
106-45	Teachers' Box Rentals	QE	
106-47	Car / Mileage Allowances – Cast	NQ	
106-47	Car / Mileage Allowances – Staff	QW	On qualified labor only.
106-50	Rentals	QE	
106-55	Wardrobe Allowance, Meal Penalties	NQ	
106-60	Principal Cast Expenses	QE	Itemized with proof of payment by prod. co.
106-65	Cast Gifts	NQ	
106-80	Cast Entertainment and Meals	QE	
106-99	Fringe Benefits	QW	On qualified labor only; see account #183.
107-00	SUPPORTING CAST		
107-01	Supporting Cast/Day Players	NQ	
107-03	Puppet Captain	QW	Off-camera work only.
107-04	Puppeteers	NQ	
107-40	Purchases and Supplies	QE	
107-45	Box Rentals – Cast	NQ	
107-45	Box Rentals – Staff	QE	
107-47	Car / Mileage Allowances - Cast	NQ	
107-47	Car / Mileage Allowances - Staff	QW	On qualified labor only.
107-50	Rentals	QE	
107-55	Wardrobe Allowance, Meal Penalties	NQ	
107-63	Loop Group	NQ	
107-65	Supporting Cast Gifts	NQ	
107-99	Fringe Benefits	QW	On qualified labor only; see account #183.
108-00	STUNTS		
108-01	Stunt Coordinator	QW	Off-camera work days only.
108-02	Stunt Performers/Doubles	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	Off-camera work days only.
108-09	Overtime	QW	Off-camera work days only.
108-10	Stunt Adjustments	NQ	
108-40	Stunt Equipment/Rigging Supplies	QE	
108-42	Stunt Equipment/Rigging Rentals	QE	
108-43	Safety Advisors	QE	
108-45	Box Rentals	QE	On qualified labor only.
108-47	Car / Mileage Allowances	QW	Qualified labor for off-camera work days only.

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Acct #	Description	Tags	Comments
108-00	STUNTS (Cont.)		
108-55	Wardrobe Allowance, Meal Penalties	NQ	
108-99	Fringe Benefits	QW	On qualified labor only; see account #183.
109-00	REHEARSALS		
109-01	Non-Cast Readers	QW	
109-15	Cast Stand Ins	QW	
109-40	Purchases and Supplies	QE	
109-47	SAG Mileage Allowance	NQ	
109-50	Rentals (Rehearsal Space, etc.)	QE	
109-99	Fringe Benefits	QW	On qualified labor only; see account #183.
110-00	ABOVE-THE-LINE TRAVEL & LIVING		
110-25	Travel Day Salaries- intrastate	QW	Intrastate travel only. Must be purchased from a CA vendor.
110-26	Travel Day Salaries - into and out of CA	NQ	
110-27	Above The Line Per Diem – Stunts	QW	CA hotel or corporate housing only; no private residences or Air BnB.
110-28	Above The Line Per Diem – Staff	QW	
110-30	Luggage Fees	QE	
110-31	Travel Agent Fees/Taxes	QE	On qualified labor only.
110-35	Ground Transportation	QE	
110-99	Fringe Benefits	QW	On qualified labor; off camera days only.
110-28	Above The Line Per Diem – Staff	QW	On qualified labor only.
110-30	Luggage Fees	QE	On qualified labor only; intrastate travel only.
110-31	Travel Agent Fees/Taxes	QE	CA travel agency; intrastate travel only.
110-35	Ground Transportation	QE	On qualified labor only.
110-99	Fringe Benefits	QW	On qualified labor only; see account #183.
PRODUCTION			
111-00	EXTRAS		
111-01	Guild Extras	QW	
111-02	Waiver/Non-Union Extras	QW	
111-03	Stand-Ins	QW	
111-04	Special Ability Extras, Photo doubles	QW	Includes singers & choir, sideline musicians, dancers.
111-05	SAG Adjustments	QW	Does not include upgrades to performers.
111-06	Pre-Production Interviews and Fittings	QW	
111-07	Precision Drivers	QW	
111-08	Dancers	QW	If paid on an extras voucher.
111-09	Sideline Musicians	QW	
111-15	Teachers/Welfare Workers	QW	
111-20	Extras Casting Director	QW	For CA casting duties only.
111-21	Extras Casting Assistant	QW	For CA casting duties only.
111-40	Purchases and Supplies	QE	

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Acct #	Description	Tags	Comments
111-00	EXTRAS (Cont.)		
111-45	Teachers Box Rentals	QE	
111-46	Atmosphere Cars	QW	If paid to qualified labor through payroll company as car allowance.
111-47	Car / Mileage Allowances	QW	
111-50	Extras Casting Rentals	QE	
111-55	Wardrobe Allowance	QW	On qualified labor only.
111-99	Fringe Benefits	QW	On qualified labor only; see account #183.
112-00	PRODUCTION STAFF		
112-01	Production Manager	QW	\$100,000 cap (plus qualified fringe & box rental) if also receiving a producer credit.
112-02	First Assistant Director	QW	
112-03	Key Second Assistant Director	QW	
112-04	Other BTL DGA Staff	QW	
112-05	Production Supervisor	QW	\$100,000 cap (plus qualified fringe & box rental) if also receiving a producer credit.
112-06	Script Supervisor	QW	
112-07	Production Coordinator	QW	
112-08	Assistant Production Coordinator	QW	
112-09	Production Secretaries	QW	
112-10	Technical Advisor/Consultants/Interpreter	QW	
112-11	Production Assistants	QW	
112-12	Location Manager	QW	
112-13	Assistant Location Manager	QW	
112-14	Location Scouts	QW	
112-16	Production Accountant	QW	
112-19	Assistant Production Accountants	QW	
112-20	Construction Accountant	QW	
112-21	Payroll Accountant	QW	
112-35	Miscellaneous Prep/Board/Budget	QW	If in CA after issuance of Credit Allocation Letter.
112-40	Purchases and Supplies	QE	
112-45	Box Rentals	QE	
112-47	Car / Mileage Allowances	QW	
112-50	Rentals	QE	
112-75	On set Synchronize Subscription	QE	
112-99	Fringe Benefits	QW	On qualified labor only; see account #183.
114-00	ART DEPARTMENT		
114-01	Production Designer	QW	
114-02	Art Director	QW	
114-03	Assistant Art Director	QW	
114-04	Set Designers	QW	
114-05	Sketch/Storyboard Artists	QW	
114-06	Set Model Builders	QW	

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Acct #	Description	Tags	Comments
114-00	ART DEPARTMENT (Cont.)		
114-07	Art Department Coordinator	QW	
114-08	Other Art Department Labor	QW	
114-11	Construction Coordinator	QW	
114-12	Construction Carpentry Foreman	QW	
114-13	Construction Paint Foreman	QW	
114-14	Grip/Labor Foreman	QW	
114-15	Construction First Aid	QW	
114-40	Purchases and Supplies	QE	
114-45	Box Rentals	QE	
114-47	Car / Mileage Allowances	QW	
114-50	Rentals	QE	
114-60	Loss and Damages	QE	
114-70	Blue Printing	QE	
114-71	Stock Units/Backings	QE	
114-72	Processing	QE	
114-73	Research Materials	QE	
114-99	Fringe Benefits	QW	On qualified labor only; see account #183.
115-00	SET CONSTRUCTION		
115-01	Set Construction Labor	QW	If not detailed, maximum Set Construction Labor cost allowed is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	
115-03	Set Striking Labor	QW	
115-04	Set Striking Materials Purchase and Rentals	QE	
115-10	Fold and Hold Sets	QE	
115-45	Box Rentals	QE	
115-47	Car / Mileage Allowances	QW	
115-50	Rentals	QE	
115-70	Mill Costs	QE	
115-83	Strike - General	QE	
115-85	Miscellaneous Set Labor	QE	
115-86	Lighting Platforms	QE	
115-90	Backings Rentals/Purchase	QE	
115-92	General Start-Up Expenses	QE	
115-93	Scaffolding Rentals	QE	
115-94	Greens	QE	
115-95	Trash Disposal	QE	
115-99	Fringe Benefits	QW	On qualified labor only; see account #183.
116-00	GRIP/SET OPERATIONS		
116-01	Key Grip	QW	
116-02	Best Boy Grip	QW	
116-03	Company Grips	QW	

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Acct #	Description	Tags	Comments
116-00	GRIP/SET OPERATIONS (Cont.)		
116-04	Dolly Grips	QW	
116-05	Crane Grips	QW	
116-07	Additional Grip Labor	QW	
116-08	Rigging and Striking Grips	QW	
116-09	Stand By Painters	QW	
116-10	Greensperson	QW	
116-11	Craft Service	QW	
116-12	Stand By Carpenters	QW	
116-15	Set First Aid	QW	
116-17	Set Watchperson / Security	QE	QW if paid directly to the individual.
116-40	Purchases and Supplies	QE	
116-45	Box Rentals	QE	
116-47	Car / Mileage Allowances	QW	
116-50	Rentals	QE	
116-51	Grip Package	QE	
116-52	Additional Equipment	QE	
116-53	Rigging Package	QE	
116-60	Loss and Damages	QE	
116-99	Fringe Benefits	QW	On qualified labor only; see account #183.
118-00	CAMERA		
118-01	Director of Photography	QW	
118-02	Camera Operator	QW	
118-03	First Assistant Camera Operator	QW	
118-04	Second Assistant Camera Operator	QW	
118-05	Loaders	QW	
118-06	Still Photographer	QW	
118-07	Additional Camera Crew (includes D.I.T.)	QW	
118-08	Steadicam Operator	QW	
118-09	Steadicam Assistant	QW	
118-40	Purchases and Supplies	QE	
118-41	Helmet Camera Purchase	QE	Subject to digital asset reduction.
118-45	Box Rentals	QE	
118-47	Car / Mileage Allowances	QW	
118-50	Rentals	QE	
118-51	Camera Package	QE	
118-60	Loss and Damages	QE	
118-99	Fringe Benefits	QW	On qualified labor only; see account #183.
119-00	PRODUCTION SOUND		
119-01	Mixer	QW	
119-02	Boom Operator	QW	
119-03	Cablepersons	QW	
119-04	Special Boom Operator	QW	

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Acct #	Description	Tags	Comments
119-00	PRODUCTION SOUND (Cont.)		
119-05	Audio Playback Operator	QW	
119-06	Audio Playback Assistant	QW	
119-07	Additional Audio Crew	QW	
119-40	Purchases and Supplies	QE	
119-45	Box Rentals	QE	
119-47	Car / Mileage Allowances	QW	
119-50	Rentals	QE	
119-51	Walkie Talkies	QE	
119-52	Sound Package	QE	
119-60	Loss and Damages	QE	
119-99	Fringe Benefits	QW	On qualified labor only; see account #183.
120-00	ELECTRICAL/SET LIGHTING		
120-01	Gaffer/Chief Lighting Technician	QW	
120-02	Best Boy Electrician	QW	
120-03	Lamp Operators	QW	
120-04	Generator Operator and Assistants	QW	
120-05	Electrician Local 40	QW	
120-07	Additional Lamp Operators	QW	
120-08	Rigging and Striking Electricians	QW	
120-09	Special Equipment Operator	QW	
120-12	Electric Current Tie-Ins	QE	
120-13	Current	QE	
120-40	Purchases and Supplies	QE	
120-41	Globes, Gels and Carbons	QE	
120-45	Box Rentals	QE	
120-47	Car / Mileage Allowances	QW	
120-50	Rentals	QE	
120-51	Electric Package	QE	
120-52	Stage Package	QE	
120-53	Rigging Package	QE	
120-54	Specialty Lighting	QE	
120-55	Generator Rentals	QE	
120-56	Cable Package	QE	
120-60	Loss and Damages	QE	
120-99	Fringe Benefits	QW	On qualified labor only; see account #183.
121-00	SPECIAL EFFECTS		
121-01	SPFX Coordinator	QW	
121-02	SPFX Foreman	QW	
121-03	SPFX Assistants	QW	
121-07	Additional SPFX Labor	QW	
121-08	SPFX Rigging and Striking	QW	

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Acct #	Description	Tags	Comments
121-00	SPECIAL EFFECTS (Cont.)		
121-09	SPFX Manufacturing - Labor and Materials	QE	
121-40	Purchases and Supplies	QE	
121-45	Box Rentals	QE	
121-47	Car / Mileage Allowances	QW	
121-50	Rentals	QE	
121-60	Loss and Damages	QE	
121-99	Fringe Benefits	QW	On qualified labor only; see account #183.
122-00	CREATURE/MECHANICAL EFFECTS		
122-01	C/M Effects Coordinator	QW	
122-02	C/M Effects Foreman	QW	
122-03	C/M Effects Assistants	QW	
122-07	Additional C/M Effects Labor	QW	
122-08	C/M Rigging and Striking	QW	
122-09	C/M Manufacturing - Labor	QW	
122-09	C/M Manufacturing Materials	QE	
122-40	Purchases and Supplies	QE	
122-45	Box Rentals	QE	
122-47	Car / Mileage Allowances	QW	
122-50	Rentals	QE	
122-60	Loss and Damages	QE	
122-99	Fringe Benefits	QW	On qualified labor only; see account #183.
123-00	SET DRESSING		
123-01	Set Decorator	QW	
123-02	On Set Dressers	QW	
123-03	Leadperson	QW	
123-04	Buyers	QW	
123-05	Swing Gang	QW	
123-06	Additional Swing Labor	QW	
123-09	Set Dressing Manufacturing/Labor	QW	
123-10	Electrical Fixture Manufacturing/Labor	QW	
123-11	Set Dressing – Electronic Purchases	QE	Subject to digital asset reduction.
123-40	Purchases and Supplies	QE	
123-41	Drapery/Carpet	QE	
123-45	Box Rentals	QE	
123-47	Car / Mileage Allowances	QW	
123-50	Rentals	QE	
123-60	Loss and Damages	QE	
123-99	Fringe Benefits	QW	On qualified labor only; see account #183.

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Acct #	Description	Tags	Comments
124-00	ANIMALS & HANDLERS		
124-01	Head Wrangler/Gang Boss	QW	If paid directly; otherwise QE.
124-02	Wranglers	QW	
124-03	Ramrods	QW	
124-04	Wild Animal Trainer/Handler	QW	
124-05	Domestic Animal Trainer/Handler	QW	
124-06	Veterinarian	QW	
124-07	Additional Trainers/Handlers	QW	
124-40	Purchases and Supplies	QE	
124-41	Animal Purchases	QE	
124-45	Box Rentals	QE	
124-47	Car / Mileage Allowances	QW	
124-50	Rentals	QE	
124-51	Animal Rentals	QE	
124-55	Animal Transportation, Feeding & Stabling	QE	Transportation within CA.
124-60	Loss and Damages	QE	
124-99	Fringe Benefits	QW	On qualified labor only; see account #183.
125-00	WARDROBE		
125-01	Costume Designers	QW	
125-02	Assistant Costume Designer	QW	
125-03	Costume Supervisor	QW	
125-04	Key Costumers	QW	
125-05	Costumers	QW	
125-06	Wardrobe Assistants	QW	
125-07	Costume Sketch Artist	QW	
125-08	Additional Wardrobe Assistants	QW	
125-09	Seamstress/Tailor	QW	QE if paid to outside vendor.
125-10	Manufacturing Labor	QW	
125-15	Outside Alterations	QE	
125-19	Restocking Fee	QE	
125-20	Wardrobe Cleaning and Dyeing	QE	
125-40	Purchases and Supplies	QE	
125-41	Washing Machine & Dryer	QE	
125-45	Box Rentals	QE	
125-47	Car / Mileage Allowances	QW	
125-51	Wardrobe Rentals	QE	
125-52	Shop Rentals	QE	
125-60	Loss and Damages	QE	
125-99	Fringe Benefits	QW	On qualified labor only; see account #183.

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127-00	MAKEUP & HAIRDRESSING		
127-01	Key Makeup Artists	QW	
127-02	Makeup Artists	QW	
127-05	Body Makeup Artists	QW	
127-07	Additional Makeup Artists	QW	
127-11	Key Hairstylists	QW	
127-12	Hairstylists	QW	
127-17	Additional Hairstylists	QW	
127-21	Key Prosthetic Makeup Artist	QW	If paid directly; otherwise QE.
127-22	Prosthetic Makeup Artist	QW	
127-27	Additional Prosthetic Makeup Artists	QW	
127-40	Purchases and Supplies	QE	
127-41	Wigs Purchase/Rentals	QE	
127-45	Box Rentals	QE	
127-47	Car / Mileage Allowances	QW	
127-50	Rentals	QE	
127-60	Loss and Damages	QE	
127-99	Fringe Benefits	QW	On qualified labor only; see account #183.
128-00	VIDEO PLAYBACK AND ASSIST		
128-01	Video Assist Operator	QW	
128-03	Playback Operator	QW	
128-04	Playback Assistant	QW	
128-07	Miscellaneous Video Labor	QW	If paid directly; otherwise QE.
128-40	Purchases and Supplies	QE	
128-41	Video Transfers	QE	
128-45	Box Rentals	QE	
128-47	Car / Mileage Allowances	QW	
128-50	Rentals	QE	
128-51	Video Assist Package	QE	
128-60	Loss and Damages	QE	
128-99	Fringe Benefits	QW	On qualified labor only; see account #183.
131-00	PROPERTY DEPARTMENT		
131-01	Propmaster	QW	
131-02	Assistant Propmaster	QW	
131-03	Second Assistant Propmaster	QW	
131-05	Weapons Handler	QW	
131-07	Additional Property Persons	QW	
131-08	Food Stylist	QW	
131-09	Prop Manufacturing Labor	QW	Labor must be in CA; QE if not paid directly.
131-09	Prop Manufacturing Materials	QE	
131-40	Purchases and Supplies	QE	
131-42	Props – Electronic	QE	Subject to digital asset reduction.

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131-00	PROPERTY DEPARTMENT (Cont.)		
131-45	Box Rentals	QE	
131-47	Car / Mileage Allowances	QW	
131-50	Rentals	QE	
131-60	Loss and Damages	QE	
131-99	Fringe Benefits	QW	On qualified labor only; see account #183.
135-00	ACTION PROPS AND PICTURE VEHICLES		
135-01	Picture Vehicle Coordinator	QW	
135-02	Assistant Picture Vehicle Coordinator	QW	
135-05	Mechanic/Automobile Service Person	QW	
135-09	Vehicle Prop Manufacture	QW	
135-40	Automobile Purchases and Supplies	QE	
135-41	Aircraft Purchases and Supplies	QE	
135-42	Boat/Watercraft Purchases and Supplies	QE	
135-43	Train/Railroad Purchases and Supplies	QE	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	
135-45	Box Rentals	QE	
135-47	Car / Mileage Allowances	QW	
135-50	Automobile Rentals	QE	
135-51	Aircraft Rentals	QE	
135-52	Boat/Watercraft Rentals	QE	
135-53	Train/Railroad Rentals	QE	
135-54	Misc. Rentals	QE	
135-60	Loss and Damages	QE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	
135-99	Fringe Benefits	QW	On qualified labor only; see account #183.
140-00	PRODUCTION MEDIA, STOCK & LAB		
140-17	Raw Stock	QE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	
140-19	Printing	QE	
140-20	Daily Film to Media Transfers/Conversions	QE	
140-22	HD-Cam	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	Subject to digital asset reduction.
140-40	Raid Drives	QE	Not subject to asset reduction.
140-63	Sound Transfers	QE	
140-65	Polaroid	QE	
140-66	Still Film/HD Stills Expense	QE	Only for production purposes - not publicity.
141-00	SECOND UNIT		
141-##	All Categories	Same as 1 st Unit	Uplifts for PP Das wages and spend also apply to 2 nd Unit.

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Acct #	Description	Tags	Comments
142-00	ADDITIONAL UNITS		
142-##	All Categories	Same as 1 st Unit	Uplifts for PP Das wages and spend also apply to 2 nd Unit.
144-00	TESTS		
144-##	All Categories	Same as 1 st Unit	Uplifts for PP Das wages and spend also apply to 2 nd Unit.
147-00	TRANSPORTATION		
147-01	Transportation Coordinator	QW	
147-02	Transportation Captain	QW	
147-03	Transportation Co-Captain	QW	
147-04	Dispatcher	QW	
147-##	Drivers	QW	
147-##	Vehicles, Equipment	QE	
147-40	Gasoline & Oil	QE	
147-41	Maintenance & Supplies	QE	
147-42	Permits/Tolls/Parking/Etc.	QE	Within CA.
147-43	Traffic and Parking Fines	NQ	
147-44	Messengers	QE	
147-45	Driver Meal Allowances	QW	
147-46	Limousines & Taxis	QE	
147-47	Car / Mileage Allowances	QW	Within CA for qualified labor only.
147-48	Self-Drive Vehicle Rentals	QE	
147-49	Drop Loads	QE	Intrastate.
147-50	D.O.T. Filings	QE	
147-60	Loss and Damages	QE	
147-99	Fringe Benefits	QW	On qualified labor only; see account #183.
150-00	LOCATION AND OFFICE EXPENSES		
150-01	Survey Costs - Air Fares	QE	Intrastate travel only. Must be purchased from a CA vendor. No private residences or Air BnB.
150-02	Survey Costs – Housing	QE	On qualified labor only.
150-03	Survey Costs - Per Diems	QW	On intrastate travel only; CA Agency.
150-04	Travel Agency Fees & Taxes	QE	QW if paid directly to the individual.
150-10	Fire Safety Officers/Police	QE	QW if paid directly to the individual.
150-11	Security	QE	
150-19	Caterers Labor	QW	
150-31	Production Office Rent	QE	
150-32	Location Office Furniture & Equip. Rentals	QE	Asset reduction only pertains to purchases – not rentals.
150-33	Office Phones & Communication Equip. Rentals	QE	
150-40	Production Office Supplies	QE	Intrastate shipping only.
150-41	Shipping and Postage	QE	Within CA.

QW = Qualified Wages

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QE = Qualified Expenditures

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Acct #	Description	Tags	Comments
150-00	LOCATION AND OFFICE EXPENSES (Cont.)		
150-42	Other Location Expenses	QE	QW if paid directly to the individual.
150-47	Car / Mileage Allowances	QW	If not paid directly to the individual, QE.
150-48	Police Motorcycles	QW	
150-49	Wrap Party Expenses	NQ	
150-50	Location Site Rentals	QE	Executed location agreement required.
150-51	Donations for Use of Location	QE	
150-52	Crew Work Space Rentals	QE	
150-53	Storage Space Rentals	QE	
150-54	Location Permits	QE	
150-55	Relocation Fees for site usage	QE	
150-56	Office Parking	QE	QW if paid direct through payroll.
150-57	Location Gratuities	QE	
150-60	Location Site Restoration	QE	
150-63	Air Conditioning & Heating Rentals	QE	
150-65	Portable Restroom Facilities	QE	
150-75	Trash Bins & Trash Removal	QE	
150-80	Below The Line Meals	QE	
150-99	Fringe Benefits	QW	On qualified labor only; see account #183
155-00	BELOW-THE-LINE TRAVEL & LIVING		
155-01	Below the Line Airfares	QE	Intrastate travel only. Must be purchased from a CA vendor.
155-02	Below the Line Housing	QE	Hotel, Motel, and Corporate Housing within the state. No private residences or Air BnB.
155-03	Below the Line Per Diem	QW	On qualified labor only.
155-04	Travel Agent Fees/Taxes	QE	CA Travel Agency; intrastate travel only.
155-10	Travel Day Salaries - intrastate	QW	On qualified labor only.
155-12	Travel Day Salaries - into and out of CA	NQ	
155-13	Luggage Fees	QE	Intrastate travel only.
155-75	Publicity Travel Expenses	NQ	
155-99	Fringe Benefits	QW	On qualified labor only; see Acct 183.
159-00	STAGE AND BACKLOT CHARGES		
159-02	First Aid/Nurse	QW	
159-03	Fire Safety Officers	QW	
159-04	Security	QW	If paid to third party vendor then it is QE.
159-10	Utilities	QE	
159-43	Crew Parking	QE	
159-50	Stage/Backlot Rentals	QE	
159-51	Crew Working Space Rentals	QE	
159-52	Storage Space Rentals	QE	
159-60	Repairs and Restoration	QE	
159-63	Air Conditioning & Heating Rentals	QE	

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Acct #	Description	Tags	Comments
159-00	STAGE AND BACKLOT CHARGES (Cont.)		
159-65	Trash Bins & Trash Removal	QE	
159-99	Fringe Benefits	QW	On qualified labor only; see account #183.
183-00	FRINGE BENEFITS		
183-01	FUI - Unemployment Insurance	NQ	
183-02	FICA - Social Security	NQ	
183-03	FICA - Medicare	NQ	
183-04	FUTA	NQ	
183-05	CA Solvency Tax	NQ	
183-06	CA Care Medical	QE	
183-07	CA State Unemployment Insurance	QW	On qualified labor only.
183-08	CA Worker's Compensation	QW	On qualified labor only.
183-09	Vacation Accrual	NQ	
183-10	Vacation Paid	QW	
183-11	Holiday Accrual (if not budgeted separately)	NQ	
183-12	Holiday Paid	QW	
183-13	Sick Pay Accrual	NQ	
183-14	Sick Pay Paid	QW	
183-15	Crew Union PH&W	QW	On qualified labor only.
183-16	Teamster Union PH&W	QW	On qualified labor only.
183-17	DGA PH&W	QW	On qualified labor only.
183-18	SAG Extras PH&W	QW	
183-19	Extras Casting Fee (do not include with handling fees)	QE	
183-20	C.S.A.C.S – Contract Services Administration Trust Fund – Editors Union	QW	
183-24	Above the Line Handling Fees	QW	On qualified labor only.
POST PRODUCTION			
361-00	PICTURE EDITORIAL		
361-01	Picture Editor	QW	Work must be performed in CA.
361-02	First Assistant Picture Editor	QW	
361-03	Second Assistant Editor	QW	
361-04	Third Assistant Editor	QW	
361-05	Apprentice Editors	QW	
361-06	Editorial Production Assistants	QW	
361-07	Additional Editorial Staff	QW	
361-08	Animation Quick Time Editor & Animation Editor	QW	

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Acct #	Description	Tags	Comments
361-00	PICTURE EDITORIAL (Cont.)		
361-09	Post Supervisor	QW	Work must be performed in CA; \$100,000 cap (plus fringe and box rental), if also receiving a producer credit
361-10	Librarian	QW	Work must be performed in CA. QE if not paid directly to individual.
361-12	Coding	QE	
361-17	Negative Cutting	QE	
361-21	Animation Projection	QE	
361-40	Purchases	QE	
361-42	Purchases – Raid Drive	QE	Not subject to digital asset reduction.
361-45	Box Rentals	QE	
361-47	Car / Mileage Allowance	QW	Work must be performed in CA
361-48	Messengers	QE	Within CA only.
361-50	Rentals	QE	
361-51	Editing Room Rentals	QE	
361-56	Equipment Shipping	QE	
361-60	Editing Equipment Repairs	QE	Within CA only.
361-64	Courier Charges	QE	
361-80	Editorial Meals & Craft Service	QE	
361-99	Fringe Benefits	QW	<i>On qualified labor only; see account #183.</i>
362-00	SOUND EDITORIAL		
362-01	Sound Designer	QE	QW if paid directly to the individual.
362-02	Sound Effects Editors	QE	
362-03	Assistant Sound Effects Editors	QE	
362-04	Apprentice Sound Effects Editors	QE	
362-05	Additional Sound Effects Editors	QE	
362-06	Additional Assistant Sound Effects Editors	QE	
362-07	Animation Quick Time Sound Editor	QE	
362-08	ADR Editor	QE	
362-09	Assistant ADR Editor	QE	
362-10	Additional ADR Editors	QE	
362-11	M & E Editing	QE	
362-15	Outside Contractor Sound Package	QE	
362-40	Purchases	QE	
362-45	Box Rentals	QE	
362-47	Messengers	QE	
362-50	Equipment Rentals	QE	
362-51	Studio Rentals	QE	Studio must be located in CA.
362-62	Temp Dub: Labor	QE	QW if paid directly to the individual.
362-63	Temp Dub 3:1 Transfer	QE	
362-64	Stereo Dub Transfer	QE	

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Acct #	Description	Tags	Comments
362-00	SOUND EDITORIAL (Cont.)		
362-80	Field Recordist	QE	QW if paid directly to the individual.
362-99	Fringe Benefits	QW	On qualified labor only; see account #183.
363-00	POST PRODUCTION SOUND		
363-01	Sound Reprints	QE	
363-05	Re-recording/Dubbing	QE	
363-08	Looping & ADR Facility	QE	Facility charges only; no performers.
363-15	Foley Stages	QE	Stages must be in CA.
363-16	Foley Walkers	QE	
363-20	Records and Supplies	QE	
363-23	Vocal Mix Downs	QE	
363-24	Mag Transfers	QE	
363-25	Music Tracking Transfer	QE	CA costs only.
363-26	Tie Lines	QE	
363-30	Layback	QE	
363-31	Playback	QE	
363-40	Purchases	QE	
363-44	Media & Negative Raw Stock	QE	
363-47	Messengers	QE	
363-50	Equipment Rentals	QE	Studio must be located in CA.
363-53	Sound Deliverables - Domestic, M & E Masters and Protection Copies	QE	
364-00	POST PRODUCTION FILM & LAB		
364-01	Editorial Reprints	QE	
364-02	Film Leader	QE	Limit One
364-03	Dialogue Transfers	QE	
364-04	Media and Hard Drives	QE	
364-08	Optical Sound Tracks	NQ	
364-09	Optical Sound Tracks Stock	QE	
364-10	Negative Splicing	QE	
364-11	Continuity/Spotting List	QE	
364-15	Closed Captioning	QE	
364-20	Film to Video Tape or Digital Transfers	QE	
364-21	Off Line Edit	QE	
364-22	Online Edit	QE	
364-24	3D Costs	QE	Limit one.
364-26	Synch Print	QE	Limit one.
364-31	Work Print/Reversal Dupes	QE	Limit one.
364-32	Answer Print, Select Print	QE	Limit one.
364-33	Interpositive	QE	
364-34	Internegative	QE	Archival.

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Acct #	Description	Tags	Comments
364-00	POST PRODUCTION FILM & LAB		
364-35	Checkpoint	QE	
364-36	Showprint, Release Print	NQ	Limit one.
364-37	YCM Color Separations, Digital Separations	NQ	
364-38	Geographical Separations	NQ	
364-39	Composite Check Print	QE	
364-40	Purchases - Video Tape Stock / Media	QE	
364-41	Purchases - Magnetic Film	QE	No foreign distribution or marketing copies.
364-43	Features: Airline, PAL or TV Versions	NQ	Publicity related costs do not qualify.
364-43	TV: Airline or PAL Versions	NQ	
364-46	Video Mastering	QE	If within CA.
364-47	Promo Dubs	NQ	
364-50	Rentals	QE	
364-52	Stock Picture Footage Processing	QE	
364-53	Digital Intermediate	QE	Limit one.
364-54	Subtitling, Foreign Language Versions	NQ	
364-55	Consolidated Record Audio Masters	NQ	
364-57	Digital Cinema Package (DCP) DCDM	QE	
364-58	Foreign Localized Versions	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	
365-00	MUSIC EDITORIAL		
365-01	Music Editor	QW	
365-02	Additional Music Editor	QW	
365-03	Assistant Music Editor	QW	
365-10	Researcher	QW	
365-11	Music Editing Package, Contracted	QE	
365-12	Library/Archive Fees	QE	
365-20	Digital Transfer	QE	
365-40	Purchases	QE	
365-47	Shipping & Messengers	QE	
365-50	Rentals	QE	
365-63	Stock Sound Tracks	NQ	
365-99	Fringe Benefits	QW	On qualified labor only; see account #183.
36-00	MUSIC		
366-01	Composer	NQ	
366-02	Songwriters	NQ	
366-03	Music Supervisors	NQ	
366-04	Music Consultant	QW	Subject to review of duties
366-05	Singers	QW	In CA; excludes star vocalists.
366-06	Orchestration	QW	
366-07	Conductor	QW	If not also score composer.

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Acct #	Description	Tags	Comments
36-00	MUSIC (Cont.)		
366-08	Copyists	QW	
366-09	Rehearsals Equipment	QE	
366-10	Pre-Score: Musicians/Playback	QW	
366-11	Scoring: Musicians	QW	
366-12	Scoring Stage	QE	
366-13	Song Purchases	NQ	
366-14	Rights & Clearances	NQ	
366-15	Album Mastering	NQ	
366-16	Score Album Costs (Except Mastering)	QE	
366-20	Soundtrack Album Track Costs	NQ	
366-31	Studio Engineers and Supplies	QE	For scoring only.
366-40	Purchases	QE	
366-47	Messengers	QE	
366-48	AFM Reuse Fees	NQ	
366-50	Rentals	QE	Associated with scoring/track recording.
366-51	Instrument Rentals	QE	
366-52	Electronic Music Package	QE	If not part of composer package fee.
366-56	Cartage	QE	Within CA.
366-64	Courier Charges	QE	Within CA.
366-99	Fringe Benefits	QW	Fringe for qualified labor indicated in green qualifies for uplift.
367-00	VISUAL EFFECTS		
367-01	Visual Effects Producer	NQ	
367-02	Visual Effects Supervisor	QW, VU	\$100,000 cap if also receiving a producer credit. QE, VU if paid through a third party vendor
367-03	Visual Effects Coordinator	QW, VU	QE, VU if paid through a third party vendor
367-04	Visual Effects Editor	QW, VU	
367-05	Visual Effects Assistant Editor	QW, VU	
367-06	Visual Effects Accountant	QW, VU	
367-07	Visual Effects Assistant Accountant	QW, VU	
367-08	Data Wrangler	QW	On qualified labor only. QE, VU if paid through a third party vendor
367-09	Set Survey Technician	QW	QE, VU if paid through a third party vendor.
367-10	VFX Staff Overtime	QW, VU	QE, VU if paid through a third party vendor
367-11	Visual Effects CGI Artist	QW, VU	QE, VU if paid through a third party vendor.
367-12	Digital Asset Manager	QW, VU	
367-13	Visual Effects Storyboard Artist	QW, VU	
367-14	Visual Effects PA (Office)	QW, VU	
367-14	Visual Effects PA (Post)	QW, VU	\$100,000 cap if also receiving a producer credit.
367-14	Visual Effects PA (On Set)	QW	

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Acct #	Description	Tags	Comments
367-00	VISUAL EFFECTS (Cont.)		
367-15	Witness Cam Operator	QW	
367-16	Time Code Sync Writer	QW	
367-17	Visual Effects Accountant	QW	
367-18	Visual Effects Assistant Accountant	QW	QE, VU if paid through a third party vendor.
367-19	Motion Capture	QE	On qualified labor only.
367-20	Motion Control	QE	
367-21	Simulcam	QE	
367-22	Blue/Green Screen Rentals	QE	
367-23	Stop Motion Photography	QE	
367-24	Miniature Supervising Crew	QE	
367-25	Miniature Model Shop	QE	
367-26	Blue/Green Screen Shooting	QE	
367-27	Process/Rear Projection (Hansard)	QE	Must be incurred, purchased or rented in CA.
367-28	Tests, Plate/Element Tests & Shoot	QE	
367-29	3D Related Costs	QE	
367-30	Telecine/Scanning	QE	
367-31	Dailies Projection	QE	
367-32	Lab Processing	QE	QW and VU if paid directly to individual through production company or payroll.
367-33	Negative Pulling	QE	
367-41	Visual Effects Vendor On-Set Supervision	QE, VU	
367-42	Outside Contract Bids / VFX Vendors	QE, VU	
367-43	Pre-visualization/Post-Visualization	QE, VU	
367-44	Cyberscanning	QE, VU	
367-45	Matte Shots	QE, VU	
367-46	Wire Removal	QE, VU	Must be included in CFC budget; CA vendor.
367-47	Lidar	QE, VU	
367-48	2D to 3D conversion	QE, VU	Must be included in CFC budget; CA vendor.
367-49	Recording	QE, VU	
367-54	VFX Staff computer rentals	QE, VU	On qualified labor only.
367-55	VFX Staff Office Rentals	QE	Production company in house staff.
367-56	VFX Staff Furniture Rentals	QE	
367-57	Box Rentals/Cell Phones	QE	
367-58	Rentals	QE	
367-59	Materials & Supplies	QE	
367-60	Loss and Damages	QE	
367-65	VFX Drop-Ins	QE	
367-99	Fringe Benefits	QW	Fringe for qualified labor indicated in green qualifies for uplift.

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Acct #	Description	Tags	Comments
368-00	TITLES/DISSOLVES/WIPES		
368-11	Titles Designer	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
368-12	Main & End Title Sequences	QE	Work must be performed in CA.
368-13	Textless Backgrounds	NQ	
368-14	Fades & Dissolves	QE	
368-23	Lab Processing	QE	
368-30	Develop Wedges	QE	
368-31	Develop Mattes	QE	
368-33	Raw Stock	QE	
369-00	PROJECTION		
369-01	Projectionists	QE	NQ if for previews.
369-50	Rentals	QE	
369-51	Screening Room Rentals	QE	Studio must be located in CA; excludes previews.
370-00	PREVIEW COSTS		
370-01	Additional Editorial Staff	QW	
370-02	Music Editorial	QW	If paid to third party vendor than it is QE.
370-03	Sound Editorial	QE	QW if paid directly to the individual.
370-04	Temp Dub	QE	
370-05	On Line Editing	NQ	
370-06	Color Correcting	NQ	
370-07	Projectionist	NQ	
370-08	DCP	NQ	
370-09	Theater Rentals	NQ	
370-10	Audience Recruitment	NQ	
370-11	Misc. Preview Expenses	NQ	
370-12	Focus Group	NQ	
370-99	Fringe Benefits		On qualified labor only.
372-00	POST PRODUCTION TRAVEL & LIVING		
372-01	Post Production Crew Airfares	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-02	Post Production Crew Housing	QE	Hotel, motel, and corporate housing within the state; no private residences or Air BnB.
372-03	Post Production Crew Per Diem	QW	On qualified labor only.
372-04	Travel Agency Fees/Taxes	QE	On qualified labor only.
372-10	Travel Day Salaries - intrastate	QW	
372-12	Travel Day Salaries - into and out of CA	NQ	Intrastate travel only.
372-13	Luggage Fees	QE	CA Travel Agency; intrastate travel only.
372-99	Fringe Benefits	QW	On qualified labor only; see account #183.

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QE = Qualified Expenditures

NQ = Not-Qualified

Acct #	Description	Tags	Comments
OTHER			
470-00	MISCELLANEOUS CHARGES		
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
470-03	California Sales Taxes	QE	
470-05	Carbon Offset Cert/Tree Planting	QE	
470-06	Career Readiness Intern salaries	NQ	
470-07	Career Readiness Financial Contribution	NQ	
470-08	City Business License	QE	
470-12	Clearance Coordinator	QW	QE if paid to third party vendor.
470-13	Community Relations & Film Promotion	NQ	
470-14	Computer/Digital Office Equipment	QE	1/5 of purchase price allowed.
470-15	Corporate Tax Return	NQ	
470-16	CPA Expense for AUP Report	NQ	
470-18	Dolby, DTS, SDDS License Fees	NQ	
470-19	Harassment Training	NQ	
470-20	MPAA Rating Fee	QE	
470-22	AMPTP Fees	NQ	
###-25	Meal Penalty	QW	Qualified Labor only.
470-30	Online Photo Approval Service	QE	If based in CA.
470-32	Online Purchases	QE	If used in CA, shipped from a CA vendor.
470-33	Online Shipping	QE	If shipped within the state.
470-36	"P" Card Fees	QE	If issued by CA-based company.
470-40	Post Production Accounting	QE	Does not include Agreed Upon Procedures Report or CPA.
470-41	Agreed Upon Procedures Auditing	NQ	
470-44	Product Placement Credits	NQ	
470-50	Product Placement Staff	NQ	
470-65	Production Legal Expenses, including Labor Relations & Music Legal	QE	Excludes financing, distribution, or marketing expenses.
470-70	Production Services Company Fees	NQ	
470-71	Property Taxes	NQ	
470-72	Record Retention (Scanning Documents)	QE	
470-73	Reusable Water Bottles	QE	
470-74	Safety Advisor, "Green" Advisor	QE	QW if paid directly to individual through payroll.
470-75	Software Purchases	NQ	
470-76	Solar Power Cells	QE	
470-77	Studio Charges for Specific Items	QE	All related party transactions subject to review.
470-84	Studio Entertainment	NQ	
470-85	Studio Overhead Allocations	NQ	
470-86	Work Visa Fees	NQ	

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QE = Qualified Expenditures

NQ = Not-Qualified

Acct #	Description	Tags	Comments
471-00	INSURANCE		
471-01	Negative Insurance	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-02	Errors & Omissions Insurance	NQ	
471-03	General Liability Insurance	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-04	Umbrella Policy	QE	
471-05	Workers' Compensation Insurance	QE	
471-06	Automobile Liability Insurance	QE	
471-07	Guild Travel Insurance	QE	
471-08	Essential Element	NQ	
471-08	Insurance Adjusters	QE	
471-09	Insurance Auditors	QE	
471-10	Cast Exams	QE	QW if doctor is paid directly.
471-11	Insurance Deductibles	NQ	
471-25	Recoverable Costs	QE	Must be deducted from qualified expenditure total.
471-30	Non-Allowable Costs	NQ	
471-35	Miscellaneous Additional Premiums	QE	
471-50	Covered California	QE	
475-00	PUBLICITY		
475-05	Special Stills Photographer	NQ	See account #118-06 For Set Still Photographer.
475-11	Publicist	NQ	
475-30	Online Photo Approval Service	QE	If based in CA; see account #470-30.
475-40	Purchases	NQ	
475-41	Stills Supplies	NQ	
475-42	Stills Lab Expense	NQ	
475-43	Promotional Materials	NQ	
475-45	Box Rentals	NQ	
475-47	Car / Mileage Allowances	NQ	
475-50	Rentals	NQ	
475-80	Publicity Meals and Entertainment	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	
475-99	Fringe Benefits	NQ	

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Acct #	Description	Tags	Comments
480-00	CONTRACTUAL CHARGES		
	Contingency	Include as contractual charges, not within the budget detail.	Up to <u>10%</u> only on estimated qualifying expenditures in CA;
	Completion Bond	DO NOT INCLUDE IN JOBS RATIO CALCULATION	Up to <u>2%</u> on qualified spend only allowable as a contractual expense; Must be purchased from a CA-based Bond Company and included in Total Production Budget.

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NQ = Not-Qualified